

Att'y Docket: 11884/409401

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE  
BOARD OF PATENT APPEALS AND INTERFERENCES

In re application of:  
Timothy Crossett, *et al.*

For: JOINT VENTURE ACCOUNTING  
METHOD AND SYSTEM

Filed: December 24, 2003

Serial No.: 10/743,724

Examiner: Dana Amsdell

Art Unit: 3627  
Confirmation No.: 8319

MAIL STOP APPEAL BRIEF - PATENTS  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**ATTENTION: Board of Patent Appeals and Interferences**

**REPLY BRIEF**

Dear Sir:

This brief is in reply to issues raised by the Examiner in her Answer of December 6,  
2010.

### REMARKS/ARGUMENT

Claims 1 to 16 are pending, rejected, and on appeal. No amendments are pending.

The cited prior art is a white paper describing the common assignee's Joint Venture Accounting software package. The present claims are directed to an improvement upon that software package, including new features that were not included in that software package, nor described by the presently cited "white paper."

The Appeal Brief discussed in detail that the present claims recite "creating new reversing data records to be added to the existing data records and to be associated with a respective existing data record, which when applied to the respective existing data record, negates the effect of the respective existing data record, and retaining the existing data records such that both the existing records and new reversing data records are stored concurrently." In contrast, the white paper "process reverses postings to the original venture or equity group, and books them to the active venture or equity group combination at month end. These adjustments are made only in the JVA ledgers. The original entries in the originating SAP R/3 components remain unaffected, thereby preserving the audit trail." White paper, at page 11, section 5.5.

The white paper could not be clearer that the original data (i.e., "the originating SAP R/3 components") *remain unaffected*, while the present claims clearly recite that "new reversing data records" are (1) added, (2) associated, (3) negating when applied, and (4) concurrently stored, while "retaining the existing data records." The white paper clearly discloses only this last portion, "retaining the existing data records," with none of the other four features. Further, the white paper explicitly states that the data remains unaffected, while the other features of the present claims clearly affect the data (e.g., negating the effect of the respective existing data record).

The Appeal Brief also discussed how the distinctions not only overcome the present anticipation rejections, but further are not mere design choices. Since the white paper is limited to billable records, there are relatively few records that would be retroactively adjusted, and the reversals may be applied at the individual record level. However, since claim 1 allows for any record type to be included (e.g., non-billable records, cash calls, etc.), the transactional data is exponentially larger and may be confined to summary records. In this way, the summary records and transaction records may not match, and reversing records are required to ensure that real time analysis of the discrepancies is possible (e.g., not merely for an infrequent and functionally independent audit situation). These features were not included in the original white paper release, and require the novel enhancements included in the present claims. The Examiner responds to this only “that the recited claims, are in fact, not de-limiting to adjustment of equity records of expenditures or billable transactions.” (Examiner’s Answer at page 12). This supports the argument made, and is therefore unclear as to what point is being made. The *white paper* is de-limited to certain record types, that do not include the record types that *are de-limitedly required* in the present claims (e.g., “cash calls”). It is this broader inclusion of records, that would be incompatible with the white paper system, requiring the novel features of the present claims.

For at least these reasons, in addition to those further explained in the Appeal Brief, Applicants submit that claim 1 is allowable, along with dependent claims 2 to 7. Claims 8 and 15 recite at least features similar to those discussed above with respect to claim 1, and the rejections of claims 8 and 15 should be overturned for at least the same reasons, along with the rejections of dependent claims 9 to 14, and 16.

**CONCLUSION**

Appellants therefore respectfully request that the Board of Patent Appeals and Interferences reverse the Examiner's decision rejecting claims 1 to 16 and direct the Examiner to pass the case to issue.

The Office is hereby authorized to charge any additional fees which may be necessary for consideration of this paper to Kenyon & Kenyon Deposit Account No. **11-0600**.

Respectfully submitted,  
KENYON & KENYON LLP

Date: February 7, 2011

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